IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD
(Special Original Jurisdiction)

TUESDAY, THE TWENTY SIXTH DAY OF JUNE
TWO THOUSAND AND SEVEN

PRESENT
THE HON'BLE SRI JUSTICE BILAL NAZKI
and
THE HON'BLE SRI JUSTICE S.ANANDA REDDY

WRIT PETITION No.13306 of 2007

Between:

M/s.Sri Maram Ramachandraiah Enterprises,
Kurnool.

..... PETITIONER

and

1.The Deputy Commercial Tax Officer (Dhone),
Office of the Commercial Tax Ofrficer-III,
Kurnool and others.

.....RESPONDENTS

The Hon'ble Sri Justice Bilal Nazki
and
The Hon'ble Sri Justice S.Ananda Reddy

Writ Petition No.13306 of 2007

Order: *(per the Hon'ble Sri Justice Bilal Nazki)*

Heard the learned Counsel for the parties and with their consent, the Writ Petition is disposed of at this stage.

The petitioner is aggrieved of an order of assessment passed by the first respondent-Deputy Commercial Tax

Officer, Dhone, on 22-05-2007. Though it is claimed that the order of assessment is not in conformity with the judgment of the Supreme Court reported in ***Bharath Sanchar Nigam Ltd., and another vs. Union of India and others***[1]***,*** we are not inclined to go into that question at this stage. It is also contended by the learned Counsel for the petitioner that although the petitioner had sought a personal hearing, the first respondent had refused to grant the request.

In the order of the assessment itself, the first respondent has stated as under:

> 'In their letter they requested to provide personal hearing if the audit officer has not satisfied to drop further proceedings on the basis of show cause notice. The dealers were not given personal hearing, as twice and reasonable opportunity was already granted to them. Hence, there is no need to grant further time or personal hearing once again.'

Admittedly, no opportunity of personal hearing has been granted although a request was made by the petitioner. Therefore, on this ground alone, we allow the Writ Petition and set aside the impugned order of assessment dated 22-05-2007. But, in order to avoid any delay, we direct the petitioner to remain present before the first respondent on 04-07-2007. If the petitioner presents himself before the first respondent on
04-07-2007, the first respondent shall give the petitioner a personal hearing and decide the matter thereafter. No notice by the first respondent to the petitioner shall be

necessary. In case, the petitioner fails to appear before the first respondent on 04-07-2007, the first respondent may decide the matter again without hearing the petitioner.

Writ Petition is, accordingly, disposed of. No costs.

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(Bilal Nazki, J)

26th June, 2007

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(S.Ananda Reddy, J)

Note:
Furnish CC in two days.
B/o
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[1] 145 STC 91